

APPLICATION FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE

This form is issued as provided by P.A. 198 of 1974, as amended. Section references on this form are to specific sections of the act that explain or require the data. Filing of this form is voluntary. **The application should be filed after the district is established and no later than (within) six months after the commencement of the project.** This project will not receive tax benefits until approved by the State Tax Commission.

INSTRUCTIONS: Read the instructions on page 4 before completing this application. File the original and four copies of this form and the required attachments (five complete sets) with the clerk of the local government unit. **(The State Tax Commission requires four complete sets (one original and three copies)). One copy is retained by the clerk.**

TO BE COMPLETED BY CLERK OF LOCAL GOVERNMENT UNIT Clerk must also complete sections 19 and 20, page 3.		THIS SECTION FOR USE BY THE OFFICE OF THE STATE TAX COMMISSION	
Signature		Application No.	
Date Received	Date Received	Written Agreement? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Applicant, do not write above this line. Begin entries at 1 below.

1a. Applicant (Company) Name (Applicant must be the occupant/operator of the facility)		b. Standard Industrial Classification Code (Sec. 2(10)) Four Digit Code +	
c. Company Mailing Address (No. and Street, P.O. Box, City, State, ZIP)		First time applicants attach copy of Worker's Compensation policy displaying workers codes	
d. Location of Facility (No. and Street, City, State, ZIP) (Attach Legal Description)	e. City/Twp./Village	f. County	
2. Type of Approval Requested <input type="checkbox"/> NEW (SEC. 2(4)) <input type="checkbox"/> SPECULATIVE BUILDING (SEC. 3(8)) <input type="checkbox"/> REHABILITATION (SEC. 3(1)) <input type="checkbox"/> TRANSFER (of existing certificate) (1 copy only) <input type="checkbox"/> RESEARCH and DEVELOPMENT (SEC. 2(9))		3. School District Where Facility is Located	a. School Code
5. Explain Applicant's Principal Type of Business (Detailed description of operations)		4. How Many Years of Exemption Requested? (See note in box 19 regarding inclusion of the words "after completion.")	
6a. Rehabilitation Applicants Only: General Description and Use of Existing Facility (Number of buildings, type, size, use, products manufactured, type of research or development.)			
6b. Explain Degree and Type of Obsolescence Affecting Existing Facility.			
7. Describe Project for Which Exemption is Sought (Type of Improvements to Land, Building; Size of Addition; Personal Property Acquired - Explain New - Used, Transferred from Out-of-State, etc.) and Proposed Use of Facility			
8 a. Cost of land improvements excluding cost of land. Attach itemized list.....		\$	
b. Cost of building improvements. (1) Attach list of major types & cost; (2) Attach copy of building permit. (See instructions on page 4, item 5).....			
c. Cost of machinery and equipment. Attach itemized list: month, day and year, and total. (See instructions on page 4, item 2.).....			
d. Cost of furniture and fixtures. Attach itemized list: month, day and year, and total. (See instructions on page 4, item 2.).....			
e. TOTAL PROJECT COST.....		\$	

Continue on Page 2

9. List time schedule for start and finish of construction stages and equipment installation. Project dates must be projected and completed within a two year period. (See Instructions, page 4, items 2 and 4.)

NOTICE AFTER DEC. 31, 1983: Section 9 (2) (c) specifies that restoration, replacement or construction commence not earlier than 6 months before the filing of this application with the local governmental unit. Estimate dates when applicable.

**THIS SECTION MUST BE COMPLETED
WITH ACTUAL DATES. REFERENCE TO
SEE ATTACHMENTS NOT ACCEPTABLE.**

	Begin (M/D/Y)	End (M/D/Y)
Real Property Improvements:	_____	_____
Personal Property Improvements:	_____	_____

- 10 a. Are the buildings owned or leased by the operator of the facility? ☐ OWNED ☐ LEASED * (Attach copy of lease.)
- b. Are machinery and equipment, furniture and fixtures owned or leased by the operator of this facility? ☐ OWNED ☐ LEASED * (Attach copy of lease.)

* If property is leased (Real and/or Personal) we will require: A current executed copy of the lease, dated and signed, verifying applicant's property tax liability for the Real and/or Personal property. (An addendum/rider is required to show the inclusion of an addition to the building.) **Lessee must be directly responsible for taxes--if paid to lessor, lessee will not qualify for abatement. Lessee must pay taxes directly to the local governmental unit.**

11. Are State Education Taxes abated? ☐ Yes ☐ No. If yes, attach Michigan Economic Development Corp Letter of Commitment.

12. Number of existing jobs at this site that will be retained as a result of this project?

13. Number of new jobs at this site expected to be created within 2 years of project completion?.....

14. Rehabilitation applications. Complete a, b and c. Attach assessor's statement of valuation for the entire plant rehabilitation district. The SEV data must be as of December 31 of the year prior to the rehabilitation.

a. SEV of Real Property (exclude land)

b. SEV of Personal Property (exclude inventory)

c. TOTAL SEV

- 15 a. The facility is located in the following type of district established by the local governing unit: ☐ INDUSTRIAL DEVELOPMENT DISTRICT ☐ PLANT REHABILITATION DISTRICT

b. Name of governing unit that established district

c. Date district was established.....

d. Attach certified copy of resolution and drawing of district.

NOTICE AFTER DECEMBER 31, 1983: Section 9(2)(b) provides that a written request (date-stamped by local unit) to establish the district **MUST** be filed prior to the commencement of any improvements or construction. Please furnish a copy of the written request.

- 16 a. Is this application for a speculative building (Sec.3(8))? ☐ Yes. Complete b, c and d. ☐ No. Go to 17 below.

b. Name of governmental unit which passed resolution to establish a speculative building.

c. Date of Resolution (attach copy)

d. Date construction commenced (see page 4, item 5)

e. Attach certified statements from the building owner **AND** assessor that the building has not been occupied since completion of construction (see page 4, item 13).

17. Complete this section if application is for a replacement facility which will not be located on the same site or contiguous to the obsolete facility. The obsolete facility will be disposed of as follows:

APPLICANT'S CERTIFICATION

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

18. Name of Person to Contact for Further Information		Title	Phone
Mailing Address			
Type Name of Company Officer		Signature	
Title	Phone	Date	

LOCAL GOVERNMENT ACTION

This section is to be completed by the clerk of the local governing unit before submitting application to the State Tax Commission

19. Action Taken <input type="checkbox"/> ABATEMENT APPROVED FOR _____ Years Ending December 30, _____ (not to exceed 12 years after project completion) There are circumstances in which the words "after completion" could extend the length of the exemption by 2 to 3 years. Please call the Property Tax Division at (517) 373-2408 if a further explanation is needed. <input type="checkbox"/> DISAPPROVED	<u>DOCUMENTS REQUIRED</u> <input type="checkbox"/> 1. Application plus attachments. (See inst. pg. 4, # 1-7) <input type="checkbox"/> 2. Notice to the public prior to hearing to establish district. <input type="checkbox"/> 3. Resolution establishing district. <input type="checkbox"/> 4. Notice to taxing authorities prior to hearing to approve application. <input type="checkbox"/> 5. List of taxing authorities notified. <input type="checkbox"/> 6. Resolution approving application. <input type="checkbox"/> 7. (a) Letter of Agreement (Signed by local unit and applicant) per P.A. 334 of 1993. (b) Affidavit of Fees (Bulletin 3, 1/16/98). <input type="checkbox"/> 8. 3222 (formerly T-1044A) (if applicable). <input type="checkbox"/> 9. Speculative building resolution & affidavits.
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20. Name of Local Government Body	Date of Action on This Application
Attached hereto is a copy of the application and all documents required.	
Signature of Clerk	Date
Clerk's Mailing Address	Phone
City	ZIP Code

State Tax Commission Rule Number 57:

Complete applications approved by the local unit and received by the State Tax Commission by October 31 will be acted upon by December 31.

Applications received after October 31 will be acted upon in the following year.

Mail completed application and all attachments to:

**State Tax Commission
Michigan Department of Treasury
P.O. Box 30471
Lansing, Michigan 48909-7971**

If you have any questions, please call (517) 373-2408 or 373-3302.

INSTRUCTIONS

The original form 1012 (Formerly L-4380) and all required attachments listed below, plus number of additional copies determined by the clerk, **MUST** be filed with the clerk of the local unit where the facility is or will be located.

Furnishing accurate answers and attachments numbered 1-14 of the instructions will eliminate delay and assist in processing of the application. Incomplete applications may be returned or not processed. Certain items are applicable to speculative buildings or rehabilitation applications only and should be marked "N.A." if your application is for a new facility. If the space provided is insufficient, answers should be continued or given on separate attachments.

The following information is required on separate documents attached to form 1012 (formerly L-4380):

- ☐ 1. Legal description of the real property on which the facility is or will be located. Also provide property identification number if available.
- ☐ 2. Complete list of new machinery, equipment, furniture and fixtures which will be used in the facility. The list should include description, type, identification, beginning date of (expected) installation by month/day/year, and (expected) cost. Pollution control facilities which you intend to apply for under P.A. 250 of 1965, as amended (air) and P.A. 222 of 1966 (water), are to be listed separately. Detail of machinery and equipment must match amount shown on question 8 on page 1.
- ☐ 3. This instruction is not applicable to a new facility or speculative building. It is for **rehabilitation applications only**.
 - a. List of existing machinery, equipment, furniture and fixtures which will be replaced or renovated.
 - b. List of existing machinery, equipment, furniture and fixtures which will continue to be used in the facility.
 The list should include description, type, identification, year of acquisition and original cost.
- ☐ 4. If the application is for a rehabilitation, a statement by the Assessor showing the Taxable Valuation of the plant rehabilitation district, separately stated for real property (EXCLUDING land) and personal property (EXCLUDING inventory) for the tax year immediately preceding the commencement of the rehabilitation.
- ☐ 5. Proof of date construction started (groundbreaking) such as building permit, footings inspection report, (when available) certified statement or affidavit from contractor. Personal property only applications should have attached a certified statement or affidavit as proof of the date personal property installation commenced.
- ☐ 6. Complete copy of lease agreement as executed, if applicable, verifying lessee has ad valorem real and personal tax liability.
- ☐ 7. A copy of the notice to the general public and the certified notice to the property owners, concerning the establishment of the district. Drawing showing the perimeter of the Industrial Development or Plant Rehabilitation District and where, within the district, the facility will be located.
- ☐ 8. Certified copy of the resolution establishing the Industrial Development District or Plant Rehabilitation District, which includes a legal description of the district. If the district was not established prior to the commencement of construction, the local unit shall include a certified copy of the filing of the request to establish district.
- ☐ 9. Copy of the notice and the certified letters to the taxing authorities regarding the hearing to approve the application.
- ☐ 10. Certified copy of the resolution approving the application.
- ☐ 11. Letter of Agreement (signed by local unit and applicant) per P.A. 334 of 1993 and Affidavit of Fees (Bulletin 3, 1/16/98).
- ☐ 12. Treasury form 3222 (Formerly T-1044a) or 1817 (Formerly T-1044) (if applicable) Fiscal Statement For Tax Abatement Request.
- ☐ 13. Resolution to establish speculative building and non-occupancy statements by the owner and assessor.

ADDITIONAL INSTRUCTIONS

Actual date of completion of the entire project must be furnished to the State Tax Commission and the Assessor within 30 days after completion of the project.

Final cost of the project, broken down between real and personal property must be furnished by the applicant to the State Tax Commission and the Assessor within 90 days after completion of the project.